IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (currently amended): A foamed oil-in-water type emulsion comprising the following (A) and (B):

- (A) from 7 to 35% by weight of an oil phase comprising fat or oil containing from 1 to 69.9% by weight of triglycerides, from 0.1 to 9% by weight of monoglycerides and from 30 to 90% by weight of diglycerides, wherein 80% by weight or more of the fatty acids in the diglycerides are unsaturated fatty acids, wherein 0 to 20% by weight of the fatty acids in the fat or oil are saturated fatty acids, and wherein less than 10% by weight of the fatty acids in the fat or oil are trans acids; and
- (B) from 65 to 93% by weight of a water phase, wherein the water phase comprises from 15 to 60% by weight of sugars, sugar alcohols, and mixtures thereof

the emulsion having a specific gravity of from 0.1 to 0.9 g/cm³

wherein the volume-average particle diameter of the foamed oil-in-water type emulsion is from 0.9 µm or less.

Claim 2 (previously presented): The foamed oil-in-water type emulsion according to Claim 1, the emulsion further comprising an emulsifier in an amount of from 0.1 to 5 parts by weight based on 100 parts by weight of the emulsion.

Claim 3 (previously presented): The foamed oil-in-water type emulsion according to Claim 1 or 2, the emulsion further comprising a protein in an amount of from 0.1 to 10 parts by weight based on 100 parts by weight of the emulsion.

Claim 4 (canceled).

Application No. 10/671,591 Reply to Office Action of April 6, 2007

Claim 5 (Canceled).

Claim 6 (currently amended): A method of producing the foamed oil-in-water type emulsion according to Claim [[4]] 1, the method comprising performing a high-pressure emulsifying treatment under a pressure of from 9.8 78.5 to 490 MPa.

Claim 7 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein 90 to 100% of said unsaturated fatty acids have 10 to 24 carbon atoms.

Claim 8 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein fatty acids comprising said diglyceride comprises 20-65% of oleic acid.

Claim 9 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein fatty acids comprising said diglyceride comprises 15-65% of linoleic acid.

Claim 10 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein fatty acids comprising said diglyceride comprises less than 15% of linolenic acid.

Claim 11 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein said diglyceride comprises at least 50% of 1,3-diglycerides.

Claim 12-13 (canceled)

Claim 14 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein said sugars, sugar alcohol, and mixtures thereof is at least one selected from the group consisting of glucose, fructose, maltose, sucrose, lactose, sucralose, sorbitol, maltitol, erythritol, xylitol trehalose, reduced starch saccharides, isomerized sugars and starch syrups.

Claim 15 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein the emulsion has a specific gravity of from 0.3 to 0.7 g/cm³.

Claim 16 (previously presented): The foamed oil-in-water type emulsion according to claim 1, wherein all the constituent fatty acids include 0.1 to 5 wt. % of trans acids.

Claim 17-18 (canceled):

Claim 19 (previously presented): The foamed oil-in-water type emulsion according to claim 1, further comprising vegetable sterol.

Claim 20 (previously presented): The foamed oil-in-water type emulsion according to claim 1, further comprising 0.05 to 4.7 parts by weight of vegetable sterol to 100 parts by weight of the fat or oil.

Claim 21 (previously presented): The foamed oil-in-water type emulsion according to claim 1, further comprising an antioxidant.

Claim 22 (canceled)

Application No. 10/671,591 Reply to Office Action of April 6, 2007

Claim 23 (new) The foamed oil-in-water type emulsion according to claim 1, wherein the volume-average particle size is 0.05 μm to 0.3 μm .